

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 130 Section 130.601 Preliminary Comments |
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

SUBPART F: INTERSTATE COMMERCE

Section 130.601 Preliminary Comments

- a) All Department Regulations which relate to the Retailers' Occupation Tax Act and which state that persons who are engaged in specific occupations or activities are engaged in the business of selling tangible personal property to purchasers for use or consumption are subject to the provisions of this Regulation:
 - 1) Whenever a question of the situs of the "business of selling" is involved, and
 - 2) whenever a question of interstate commerce is involved. The Department reserves the right to pass upon each such question as and when such question arises.
- b) The Department will not state its position upon hypothetical questions. If a ruling under this Regulation is desired, the Department will make such ruling, provided that all of the pertinent facts surrounding the transaction, copies of pertinent contracts of sale and other relevant data are submitted to the Department.
- c) This Regulation deals solely with the question of whether or not a person who is "engaged in the business of selling tangible personal property at retail" is engaged in such business in this State, and with the question of the relation of such business to interstate commerce. (For information concerning the elements which are involved in determining whether or not an occupation or enterprise is "the business of selling tangible personal property at retail", see Subpart A of this Part.)

(**Source:** Amended and effective August 2, 1971)